the town satisfactorily. The Member stated that there were three big tanks used by caste Hindus within the town and that the water in all those tanks was very bad. It was urgently necessary to restore those tanks and to sink a few wells for the use of local inhabitants. He observed that the attitude of the Government in relation to municipal administration was not encouraging, as was evident from the fact that in 1095, when the Municipality wanted some land, Government demanded compensation for the transfer of that land, and that, where doubts regarding the interpretation of some provisions of the Municipal Regulation were referred to, the Government directed the Council to pay consultation fee to the Head Sirkar Vakil. The Member's view was that such services should be rendered free of cost by the officers of the Government to Municipal Councils. All Municipalities, rich or poor, major or minor, levied a uniform rate of house tax at 3 per cent., and the Member requested that the rate might be reduced to 2½ per cent. in the town of Mavelikara. Although Mavelikara was a pauper Municipality and its finances called for sedulous watchfulness, Government had sanctioned the opening of two private markets by the side of the municipal market (Putiakavu) in spite of the repeated protests of the Municipality. The income to the Government from those two markets was nominal, but the loss to the Municipality was great. In the light of the facts set forth above, the Member repeated his request that Government might sanction a decent grant to the Municipality.

Dewan's reply.—With regard to the Putiakavu market, there was a representation from the President, but subsequently he said that the trouble was over and that no further action was necessary. Therefore, nothing more was done. If the two private markets outside the municipal limits are too close to the Putiakavu market and if the grant of licenses to them is prejudicial to the interests of the municipal market, the Government may be re-addressed with regard to that. You say that your Municipality is a pauper Municipality. I do not see why, of all Municipalities, the Mavelikara Municipality alone should be a pauper Municipality. Any one going to Mavelikara and seeing the condition of that town will not come away with that impression. You say that you are levying all taxes under the Municipal Regulation and yet your Municipality is a pauper one. Everything depends upon the way in which the taxes are assessed. Your houses are not smaller than, or inferior in quality to, the houses in other towns. But you are not getting the proper revenue. Why? You are, no doubt, levying 3 per cent. of the annual rental as tax. But the tax depends upon the rental value you fix upon the buildings. It is as much the duty of the Municipal Council to try and improve its resources as it is the duty of the Government to go to the rescue of the Council in regard to matters which do not come within the purview of its ordinary functions.

Then you complain about your having to pay for legal opinion on municipal questions to be secured from the Law Officers of Government. The Municipalities, although they are working under the auspices of the Government, are different from Govermental institutions and I do not think that the Law Officers of Government are wrong in claiming fees for giving opinions on questions referred to them. You have lawyer members on your Council and you could decide such questions yourselves. Why do you want the opinion of the Government's Law Officers?

In regard to the Government land asked for by your Municipality, I do not remember the correspondence now. You say it was in 1095. But rules have recently been framed for alienating Government lands to Municipalities for municipal purposes. Under these rules, the lands are transferred free of value, and even free of assessment. You may apply under these rules for the land you require.

98. The policy of Government towards Municipalities in general and particularly towards the Changanachery Municipality.

Mr. C. M. Joseph (Member, Municipal Council, Changanachery) represented that it was undesirable that the Government should compel the introduction of new taxes against the resolutions of Municipal Councils. He complained against the policy, recently pursued by the Government, of the gradual reduction tending to the eventual stoppage altogether of Government grants to Municipalities.

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He next spoke about the grievance caused by the policy of the Government in directing Municipalities to undertake costly public works which were essential for public welfare. He also disapproved of the action of the Government in the wholesale abolition of the Government grant to the Changanachery Municipality. He then pointed out that it was necessary that all works involving heavy expenditure should be undertaken by the Government themselves, since Municipalities were unable to finance them under present conditions, even if all the taxes prescribed under the Municipal Regulation were levied at the maximum rates. In conclusion, the Member made the following suggestions for the consideration of Government.

1. Arrangements should be made for holding an annual conference of the representatives of the several Municipal Councils, preferably under the presidency of a person other than the Dewan.

2. Government should act according to the resolutions of that conference in the matter of additional taxation and in that of devolving more responsibility on the Councils.

3. Persons from whom the profession tax to the Municipality and the income tax to the Government were due, should be assessed to income tax only in respect of the amount due after deducting the profession tax to the Municipality.

4. Government should act in the belief that the Municipal Councils would discharge their duties in the matter of the levy of taxes and tolls with a due sense of responsibility, and no pressure should be put upon such public bodies.

5. Government should contribute to the Councils by way of annual grants amounts equal to those previously spent by them for the sanitation of the respective towns.

6. In case the control over public works and primary education was to be handed over to the Councils, the present budget allotment under those heads should also be transferred to the respective Councils.

7. Arrangements should be made so as to see that no toll is levied on a vehicle in more than one place on one and the same day.

8. Tolls or taxes already imposed should be abolished, if they did not yield an adequate revenue; and, if the rates were found to be excessive, they should be reduced.

9. Government themselves should undertake big public works without devolving their construction on the Municipal Councils.

10. Permission should be granted to the Changanachery Municipal Council to levy tolls on vehicles.

99. Some urgent needs of the town of Changanachery.

Mr. C. M. Joseph (Member, Municipal Council, Changanachery) spoke about the following needs of the town.

(1) The improvement of the Puvakkuttu *chira*.

(2) Opening new roads from the market landing to Vattappalli along the rear of the houses and shops situate on either side of the market and acquiring the necessary lands for the purpose at the cost of Government.

(3) To grant to the Municipal Council a site to be used as a public recreation ground.

(4) To construct a shed for the use of passengers and to instal a crane for the export and import of goods at the landing place.

(5) To open a canal from Alleppey to Changanachery.

(6) To re-establish a Second Class Magistrate's Court at Changanachery as the present Bench Magistrates' Court was not serving its purpose. The Member also presented a memorial to the Dewan, representing the necessity for the establishment of a Magistrate's Court at Changanachery.

Dewan's reply.—In regard to the question of having a Magistrate's Court at Changanachery, you have presented a memorial and that will be examined. There is now a Bench Magistrates Court at Changanachery.

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